# LCRC FORM 2

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#### RULES CLEARINGHOUSE

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### CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

#### **CLEARINGHOUSE RULE 95–065**

AN ORDER to repeal and recreate Tax 2.96 and 3.03; and to create Tax 2.89, relating to extensions of time to file corporation franchise or income tax returns, the dividends received deduction for corporations and the requirements for making estimated tax payments for short taxable years.

# Submitted by **DEPARTMENT OF REVENUE**

03–29–95 RECEIVED BY LEGISLATIVE COUNCIL.

04–25–95 REPORT SENT TO AGENCY.

RS:WF:jt;kjf

# LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below: STATUTORY AUTHORITY [s. 227.15 (2) (a)] YES NO 🖊 Comment Attached FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)] Comment Attached YES CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)] Comment Attached YES ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS [s. 227.15 (2) (e)] Comment Attached YES CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)] YES Comment Attached NO POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL REGULATIONS [s. 227.15 (2) (g)] Comment Attached YES NO 1 7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)] Comment Attached YES